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# Tax Bulletin

## **Tax Bulletin 12-08**

**Effective Date: Jan. 1, 2009**

### **Re: Items Shipped into Utah by Non-nexus Sellers**

Utah has changed its sales and use tax laws. Effective Jan. 1, 2009, sales of items shipped into Utah by non-nexus sellers must be taxed at the full combined rate for the delivery location. The state-wide rate of 5.9 percent no longer applies.

For example, starting January 1, 2009, the sale of an item shipped to:

- Salt Lake City will be taxed at the rate of 6.85 percent.
- Provo will be taxed at the rate of 6.75 percent.
- St. George will be taxed at the rate of 6.25 percent.

See the rate table at **[tax.utah.gov/sales/](http://tax.utah.gov/sales/)** to find the exact rate for all locations.


### **New Filing Requirement**

You currently file form TC-62S with no schedules. For periods starting Jan. 1, 2009, you must report sales on form TC-62M with Schedule B. If you sell grocery food, you must also file Schedule BG. We will send you the correct forms, or you may find them online at **[tax.utah.gov/forms](http://tax.utah.gov/forms)**.

<b>Form Number</b>	<b>Form Name</b>
TC-62S .....	Sales and Use Tax Return for Single Place of Business
TC-62M.....	Sales and Use Tax Return for Multiple Places of Business
Schedule B .....	Sales of Non-food and Prepared Food from Places Other Than Fixed Utah Locations
Schedule BG.....	Sales of Grocery Food from Places Other Than Fixed Utah Locations

You may file your sales tax return and pay online at **[tax.utah.gov/online](http://tax.utah.gov/online)**.

### **QUESTIONS...**

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**Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin. For the most current state and local tax information, including local sales tax rates, visit [tax.utah.gov](http://tax.utah.gov).**